

**Annexation:
Analysis of Costs and Benefits
for Texas Public Community College Districts
January 2003**

Background

At its April 2002 meeting, the Coordinating Board accepted a recommendation from the Public Community and Technical College Formula Advisory Committee (page 7 of the *Formula Funding Recommendations for the 2004-2005 Biennium*) “that the Coordinating Board estimate the costs and benefits of promoting annexation of property currently not included in a community college district, and if appropriate, recommend to the Legislature incentives for promoting annexation.”

The Coordinating Board's Community and Technical Colleges Division was given the assignment to (1) determine the costs/benefits of annexation and (2) make recommendations to the Board.

Texas Education Code, Subchapter J, assigns each community college district service areas for providing educational services. The statutes define service area as (1) territory within the boundaries of the district as well as (2) territory outside the boundaries of the district in which the community college provides service. This study addresses that part of the service area that is served by the community college outside the taxing district. Appendix A provides a map illustrating both the taxing district and the service area for each district.

In October 2002, Coordinating Board staff presented to community college districts' chief financial officers preliminary data gathered on each district, including but not limited to the current assessed valuation of each district, the assessed valuation of each district's service area, the current tax rate for each district, and the tuition and fee revenue from out-of-district tuition that would be lost due to annexation. The same information was provided to each president, and feedback was requested on the elements of the cost analysis. Although the basic methodology was acceptable to the chief financial officers, each district was given the opportunity to provide more accurate information on full-time-student equivalents and the out-of-district and in-district tuition and fees components of the analysis. Of the 50 districts, 33 provided updated information.

The Board staff also consulted with the Texas Association of Community Colleges. In its *Legislative Priorities 2003*¹, the Association's third priority (see Appendix B) for the 78th Texas Legislature will be to “provide community college boards with an additional method to pursue annexation of their legislatively designated service areas.” According to that report, 35 percent of the state's taxable property valuation (not geographic territory) is located outside a community college district. The citizens residing in those areas are being served by

community colleges but are not providing property tax support. In most cases, students from outside a community college district are paying higher out-of-district tuition and fees in the absence of tax support. On average, these students pay 29 percent higher tuition and fees than their in-district counterparts.

Methodology (see Appendix C)

Based on the *Annual Property Tax Report – Tax Year 2000* from the Comptroller's Office and the service areas of each community college district as established in Texas Education Code, Chapter 130, Subchapter J, Coordinating Board staff determined the assessed valuation of the service area for each district. Although the total assessed valuation of each district was not used in the annexation analysis, the information is provided as a reference point for comparing each district's current valuation and that provided through annexation of the service area.

Shared or undesignated service areas were assigned to the community college districts according to the following priority: (1) to the district providing the majority of service based on the 2002-03 Annual Plans submitted to the Coordinating Board and (2) to the district with the lowest total assessed valuation (current assessed valuation plus assigned service area valuation plus undesignated service area valuation). The shared service areas located near Lamar State Colleges in Port Arthur and Orange and Lamar Institute of Technology in Beaumont (see map in Appendix A) were not included in the analysis because these areas are generally served by these three institutions.

Upon recommendation of the chief financial officers, each district's maintenance and operations (M&O) tax rate² instead of the total tax rate, was used in the calculation of potential tax revenue. The M&O tax rate provided in each district's fiscal year 2001 financial statements was applied to the assessed valuation for all the service area for that district. This calculation provided the potential additional tax revenue available if annexation of all property within Texas were to take place. Although taxes actually collected by each district are typically less than the amount assessed, no reduction is made in the estimate since the assessed valuation is based on 2000 data. This would more than offset the estimate of potential tax revenue since valuation has generally increased the past two years.

To mitigate the effects of lost out-of-district (OOD) tuition and fees while including the potential in-district tuition and fees, the difference between the 2000-01 OOD tuition and fee charge AND the 2000-01 in-district tuition and fee charge for 15 semester credit hours for fall and spring and six semester credit hours for summer was applied to the 2000-01 out-of-district full-time-student-equivalent for each term for each district. The result was then compared with the

potential tax revenue to determine whether tax revenue from annexation or OOD tuition and fee revenue would be more beneficial financially to any given district.

Results and Conclusions

Based on the methodology outlined previously, 46 of Texas' 50 public community college districts would receive more money from the additional tax revenue produced after annexation of service areas than they are receiving from out-of-district tuition and fee revenues. Three of the four districts that would not benefit from additional tax revenues have taxing districts that correspond to their service areas, leaving no additional service area to be annexed. Only one district, Texarkana College, would lose money – approximately \$21,000 annually – through annexation of its service area.

Additional possible benefits to annexation include the following:

(1) Through annexation of some or all of a community college district's service area, either the total tax rate or the M&O tax rate for the district could be lowered. To mitigate the concerns that old debt would become the responsibility of new taxpayers, several chief financial officers suggested that a differential in the tax rate for debt service might be appropriate if the total tax rate² and not just the M&O tax rate is levied.

(2) Annexation would provide citizens from the newly annexed area with representation on the governing board. Current statute (Texas Education Code, Chapter 130, Subchapter E) allows up to 14 members for community college districts enlarged through annexation. One potential issue for discussion is that some districts may avoid annexation out of concern that reconstitution of the existing governing board would moderate its effectiveness.

(3) According to the Texas Association of Community Colleges¹, in addition to the provision of additional resources for each district, annexation would improve student access to the community colleges because many students would pay the lower in-district tuition and fees. A study commissioned by the Association found that annexation could increase enrollment by 37,000 full-time students. If so, this effort would provide additional support toward the participation goal of *Closing the Gaps by 2015*.

(4) And finally, taxpayers who itemize deductions for federal tax purposes would be eligible to deduct any property taxes paid to the community college district.

Recommendations

Recommendations to the Board as a result of this study include the following:

(1) Endorse the general principle that the incorporation of territory within the community college service areas into the taxing districts is beneficial in reaching the goals of Closing the Gaps by 2015 because it would provide a stronger financial base for the actions taken by districts in support of those goals.

(2) Provide the report to the Texas Legislature.

¹ Texas Association of Community Colleges, *Legislative Priorities 2003*, available online at <http://www.tacc.org/data.html>.

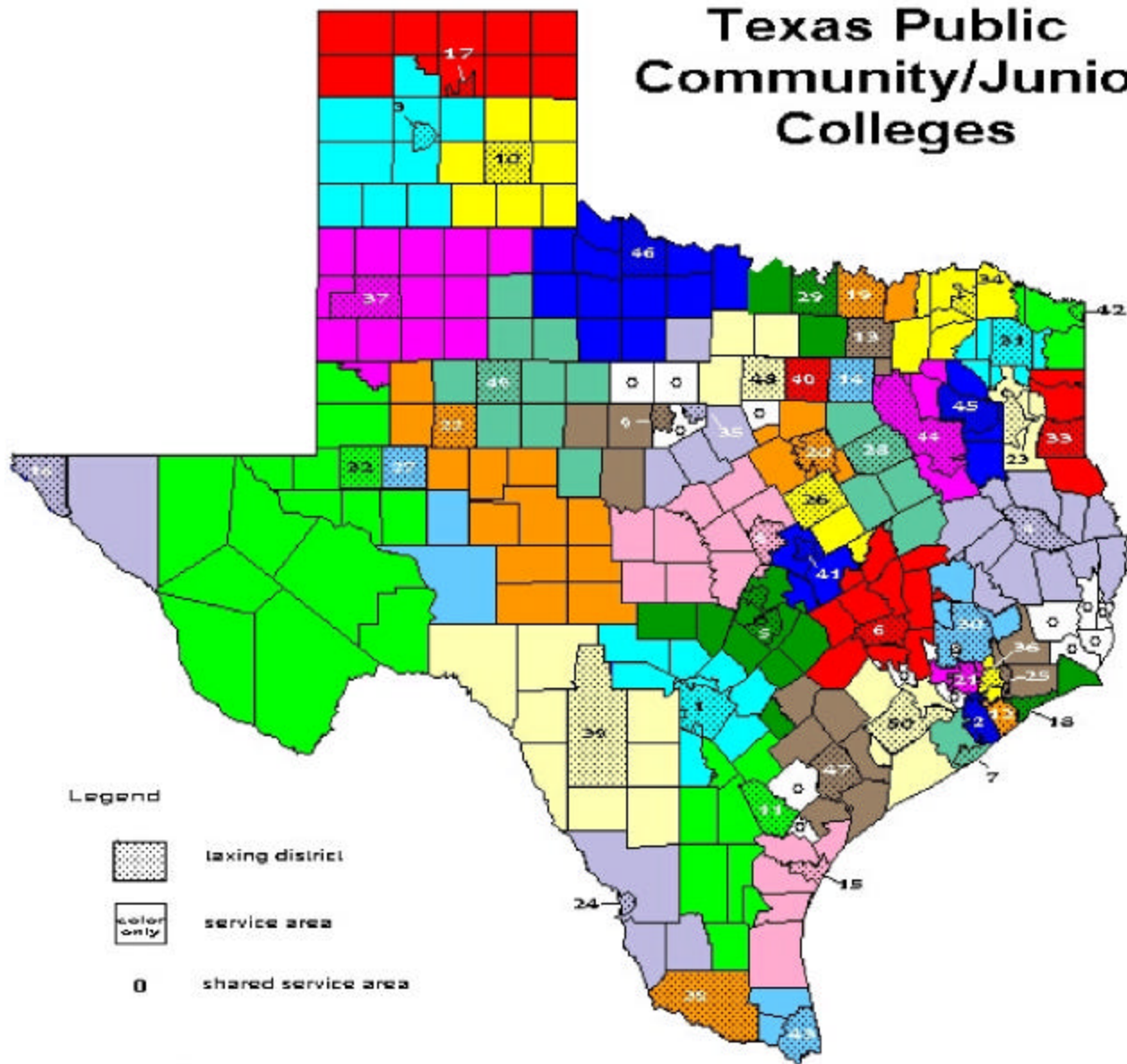
² By law [TEC 130.122(a)], the total tax rate for community college districts consists of (1) an annual bond rate for current operations (M&O) not to exceed \$.50 per \$100 of assessed valuation and (2) a debt service rate that together with the M&O rate is not to exceed \$1 per \$100 of assessed valuation.

APPENDIX A

MAP OF COMMUNITY COLLEGES WITH SERVICE AREAS

MAP LEGEND

Texas Public Community/Junior Colleges



Source: THECB 08/2001

- 1 Alamo Community College
- 2 Alvin Community College
- 3 Amarillo College
- 4 Angelina College
- 5 Austin Community College
- 6 Blinn College
- 7 Brazosport College
- 8 Central Texas College
- 9 Cisco Junior College
- 10 Clarendon College
- 11 Coastal Bend College
- 12 College of the Mainland
- 13 Collin County Community College
- 14 Dallas County Community College
- 15 Del Mar College
- 16 El Paso Community College
- 17 Frank Phillips College
- 18 Galveston College
- 19 Grayson County College
- 20 Hill College
- 21 Houston Community College
- 22 Howard College
- 23 Kilgore College
- 24 Laredo Community College
- 25 Lee College
- 26 McLennan Community College
- 27 Midland College
- 28 Navarro College
- 29 North Central Texas College
- 30 North Harris Montgomery Community College
- 31 Northeast Texas Community College
- 32 Odessa College
- 33 Panola College
- 34 Paris Junior College
- 35 Ranger College
- 36 San Jacinto College
- 37 South Plains College
- 38 South Texas Community College
- 39 Southwest Texas Junior College
- 40 Tarrant County College
- 41 Temple College
- 42 Texarkana College
- 43 Texas Southmost College
- 44 Trinity Valley Community College
- 45 Tyler Junior College
- 46 Vernon Regional Junior College
- 47 Victoria College, The
- 48 Weatherford College
- 49 Western Texas College
- 50 Wharton County Junior College

APPENDIX B

Legislative Priority #3: Annexation

The 78th Legislature should provide community college boards with an additional method to pursue annexation of their legislatively designated service areas.

- In 1995 the Legislature created designated service areas for each of the state's community college districts in order to ensure that all parts of the state would have access to community college services.
 - Thirty five percent of state's taxable property is located outside of a community college taxing district. These areas are served by colleges but are not providing property tax support.
 - Community colleges provide access to educational opportunities to students outside of their taxing districts but living in their service areas. Out of district students account for 32-percent of all community college students. On average these students pay 29-percent higher tuition and fees than their in-district counterparts.
- The 78th Legislature should pass legislation to provide community college boards with an additional method to pursue annexation of their service areas. The legislation should provide for the following:
 - Authorize college districts to call an annexation election once every five years for all or part of their service area.
 - Both the existing district and proposed area of annexation will vote in the election.
- The benefits of such an action would be as follows:
 - Enhanced access to education through lower tuition. A study commissioned by TACC and the Houston Endowment found that such a policy change could increase student participation by as much as 11-percent, or 37,000 full time students.
 - Taxpayer equity between areas served by the colleges.
 - Additional revenue support for the college infrastructure.

APPENDIX C - Revised 02/28/03

PAGE 1 -- FINANCIAL IMPACT OF ANNEXATION

Estimate Based on Valuation by Service Area

January 2003

DISTRICT	(a) 2000 Assessed Valuation District Only -- Financial Statements ¹	(b) 2000 Assessed Valuation District Only -- Comptroller's Office ²	(c) 2000 Assessed Valuation Branch Campus -- Comptroller's Office ²	(d) 2000 Assessed Valuation Service Area -- Comptroller's Office ²	(e) 2000 Additional Valuation -- Shared Serv Area ²	(f) 2000 Assessed Valuation -- All Service Area	(g) M&O Tax Rate per \$100 Total Assessed Valuation ¹	(h) Potential Additional Tax Revenue ³
Alamo Community College	47,270,491,343	47,567,387,844		12,712,438,813		12,712,438,813	0.089800	11,415,770
Alvin Community College	2,364,202,268	2,379,773,012		2,341,996,859		2,341,996,859	0.238900	5,595,030
Amarillo College	6,201,847,045	6,197,443,800	1,281,935,360	5,507,947,863		5,507,947,863	0.113430	6,247,665
Angelina College	2,435,879,772	2,441,579,848		6,245,198,995		6,245,198,995	0.074700	4,665,164
Austin Community College	38,296,331,256	40,872,457,872		30,380,151,676		30,380,151,676	0.050000	15,190,076
Blinn College	1,458,190,354	1,462,935,789		10,831,479,855	402,627,345	11,234,107,200	0.057600	6,470,846
Brazosport College	5,369,680,750	5,376,908,387		2,576,735,224		2,576,735,224	0.085000	2,190,225
Central Texas College	3,536,694,762	3,476,866,352		5,889,287,671		5,889,287,671	0.148500	8,745,592
Cisco Junior College	114,419,470	114,570,060		4,190,547,938		4,190,547,938	0.179300	7,513,652
Clarendon College	134,199,443	134,355,880		1,945,599,755		1,945,599,755	0.183240	3,565,117
Coastal Bend Community College	599,986,430	596,511,065		3,743,403,476	423,261,154	4,166,664,630	0.139210	5,800,414
College of the Mainland	5,755,851,648	5,777,013,965		3,174,857,905		3,174,857,905	0.218000	6,921,190
Collin County Community College	36,381,966,945	36,392,850,167		3,782,776,513		3,782,776,513	0.080000	3,026,221
Dallas County Community College	118,042,106,280	117,338,172,422		0		0	0.050000	0
Del Mar College†	9,691,224,136	9,691,221,707		4,724,014,101	95,622,130	4,819,636,231	0.200635	9,669,877
El Paso County Community College	18,256,598,611	18,312,668,304		222,876,364		222,876,364	0.127499	284,165
Frank Phillips College	478,552,082	478,770,538		4,032,693,296		4,032,693,296	0.211800	8,541,244
Galveston College	2,438,865,900	2,479,358,832		847,114,336		847,114,336	0.197800	1,675,592
Grayson County College	3,734,828,002	3,725,853,179		576,262,267		576,262,267	0.103110	594,184
Hill College	825,374,391	829,223,206	2,854,832,866	6,771,991,417		6,771,991,417	0.077000	5,214,433
Houston Community College	64,604,968,873	63,596,043,593		25,175,406,211		25,175,406,211	0.082333	20,727,667
Howard County Junior College	1,073,837,438	1,073,837,438		5,364,815,277		5,364,815,277	0.258540	13,870,193
Kilgore College	1,728,927,580	1,727,951,616		6,107,530,358		6,107,530,358	0.168900	10,315,619
Laredo Community College	4,815,178,331	4,828,362,281		6,875,712,191		6,875,712,191	0.170000	11,688,711
Lee College	5,615,000,000	5,590,328,980		4,609,265,650		4,609,265,650	0.195000	8,988,068
McLennan Community College	5,862,944,645	5,862,940,886		710,286,500		710,286,500	0.091316	648,605
Midland College	4,539,277,340	4,539,277,340		1,166,685,031		1,166,685,031	0.157200	1,834,029
Navarro College	1,431,390,429	1,357,264,815		7,816,457,051		7,816,457,051	0.141773	11,081,626
North Central Texas Community College	1,288,353,176	1,288,353,176		22,154,024,572		22,154,024,572	0.103200	22,862,953
North Harris Montgomery CC	34,635,100,006	39,176,807,650		2,882,898,195		2,882,898,195	0.075000	2,162,174
Northeast Texas Community College	2,559,351,510	2,554,836,159		1,797,092,927		1,797,092,927	0.059500	1,069,270
Odessa College	4,388,740,925	4,037,858,503		8,133,306,273		8,133,306,273	0.198400	16,136,480
Panola College	2,016,245,780	2,008,058,119		2,589,065,013		2,589,065,013	0.139230	3,604,755
Paris Junior College	1,035,231,063	1,035,337,202		3,259,992,044		3,259,992,044	0.155300	5,062,768
Ranger College	61,789,140	61,923,540		3,231,370,739	896,390,202	4,127,760,941	0.239910	9,902,911
San Jacinto College	23,939,259,490	23,673,037,200		6,222,392,183		6,222,392,183	0.096570	6,008,964
South Plains College	1,500,647,526	1,591,464,117		13,635,136,614		13,635,136,614	0.312900	42,664,342
South Texas Community College	13,660,953,185	12,653,419,860		0		0	0.080000	0
Southwest Texas Junior College	1,035,611,216	1,036,728,994		3,898,019,764		3,898,019,764	0.050000	1,949,010
Tarrant County Junior College	66,423,224,196	66,787,343,150		0		0	0.093690	0
Temple Junior College	2,027,470,764	2,025,564,809		3,020,847,025		3,020,847,025	0.176900	5,343,878
Texarkana College	840,207,129	840,149,609		809,851,075		809,851,075	0.084000	680,275
Texas Southmost College	4,791,841,624	4,789,352,137		8,019,807,159		8,019,807,159	0.105841	8,488,244
Trinity Valley Community College	5,349,390,251	4,728,144,599	705,581,395	3,007,623,784		3,007,623,784	0.062000	1,864,727
Tyler Junior College	5,945,343,477	5,565,532,777		3,068,958,915		3,068,958,915	0.122300	3,753,337
Vernon College	631,136,636	629,461,820		5,989,920,725		5,989,920,725	0.283820	17,000,593
Victoria College	3,334,979,223	3,334,833,933		5,801,197,494		5,801,197,494	0.105900	6,143,468
Weatherford College	3,261,971,121	3,260,027,166		3,075,887,531	1,863,433,647	4,939,321,178	0.106800	5,275,195
Western Texas College	646,905,051	649,742,102		2,529,518,208	154,974,878	2,684,493,086	0.306700	8,233,340
Wharton County Junior College	1,751,299,883	1,447,716,920		6,914,231,413	10,524,100,835	17,438,332,248	0.156400	27,273,552
	574,183,867,896	577,397,622,720	4,842,349,621	278,364,674,244	14,360,410,191	292,725,084,435		387,961,214

†Revisions to Del Mar College District service area assessed valuation received 02/28/2003

NOTE 1: Source -- 8/31/2001 Financial Statements from each district

 NOTE 2: Source -- Comptroller's Office, Appendix E, *Annual Property Tax Report - Tax Year 2000*

NOTE 3: Computed by applying M&O tax rate (column g) to all service area valuation/\$100 (column f)

APPENDIX C - Revised 02/28/03

PAGE 2 -- FINANCIAL IMPACT OF ANNEXATION

Estimate Based on Valuation by Service Area with M&O and Debt Service Tax Rate

January 2003

DISTRICT	(h) Potential Additional Tax Revenue ³	(i) 2000-2001 Annual OOD FTEs ⁴	(j) 2000-2001 Out of District Tuition & Fees ⁴	(k) 2001-2001 In District Tuition & Fees ⁴	(l) Potential Change in T&F Revenue	(m) Difference Potential Tax Rev and Potential T&F Rev	(n) Benefit? Tax or T&F
Alamo Community College	11,415,770	1,918	2,030	1,190	1,611,120	9,804,650	Tax
Alvin Community College	5,595,030	826	1,202	782	346,962	5,248,068	Tax
Amarillo College	6,247,665	n/a	n/a	n/a	469,800	5,188,440	Tax
Branch Campus -- Lost Income	n/a	n/a	n/a	n/a	589,425	n/a	n/a
Angelina College	4,665,164	1,540	720	480	369,600	4,295,564	Tax
Austin Community College	15,190,076	3,457	2,670	1,320	4,666,950	10,523,126	Tax
Blinn College	6,470,846	n/a	n/a	n/a	3,205,512	3,265,334	Tax
Brazosport College	2,190,225	n/a	n/a	n/a	131,938	2,058,287	Tax
Central Texas College	8,745,592	2,197	1,020	870	329,495	8,416,098	Tax
Cisco Junior College	7,513,652	n/a	n/a	n/a	425,502	7,088,150	Tax
Clarendon College	3,565,117	526	720	540	94,680	3,470,437	Tax
Coastal Bend Community College	5,800,414	1,617	1,230	720	824,670	4,975,744	Tax
College of the Mainland	6,921,190	100	1,008	535	47,439	6,873,751	Tax
Collin County Community College	3,026,221	1,635	1,054	814	392,400	2,633,821	Tax
Dallas County Communitiy College	0	n/a	n/a	n/a	n/a	n/a	-- has no service area to annex
Del Mar College†	9,669,877	n/a	n/a	n/a	1,185,000	8,484,877	Tax
El Paso County Community College	284,165	149	1,137	1,137	0	284,165	Tax
Frank Phillips College	8,541,244	131	960	660	39,171	8,502,073	Tax
Galveston College	1,675,592	0	340	340	0	1,675,592	Tax
Grayson County College	594,184	399	840	660	71,820	522,364	Tax
Hill College	5,214,433	618	900	660	148,320	5,066,113	Tax
Houston Community College	20,727,667	n/a	n/a	n/a	6,664,365	14,063,302	Tax
Howard County Junior College	13,870,193	1,026	980	690	297,540	13,572,653	Tax
Kilgore College	10,315,619	1,991	1,590	930	1,314,060	9,001,559	Tax
Laredo Community College	11,688,711	501	1,260	600	330,660	11,358,051	Tax
Lee College	8,988,068	n/a	n/a	n/a	436,110	8,551,958	Tax
McLennan Community College	648,605	597	1,560	1,410	89,550	559,055	Tax
Midland College	1,834,029	n/a	n/a	n/a	227,934	1,606,095	Tax
Navarro College	11,081,626	n/a	n/a	n/a	1,159,920	9,921,706	Tax
North Central Texas Community College	22,862,953	n/a	n/a	n/a	1,848,480	21,014,473	Tax
North Harris Montgomery CC	2,162,174	956	2,124	924	1,147,200	1,014,974	Tax
Northeast Texas Community College	1,069,270	n/a	n/a	n/a	16,425	1,052,845	Tax
Odessa College	16,136,480	274	1,216	976	65,791	16,070,689	Tax
Panola College	3,604,755	1,015	765	465	304,500	3,300,255	Tax
Paris Junior College	5,062,768	n/a	n/a	na	743,169	4,319,599	Tax
Ranger College	9,902,911	613	740	720	12,260	9,890,651	Tax
San Jacinto College	6,008,964	n/a	n/a	n/a	4,491,564	1,517,400	Tax
South Plains College	42,664,342	n/a	n/a	n/a	2,202,300	40,462,042	Tax
South Texas Community College	0	n/a	n/a	n/a	n/a	n/a	-- has no service area to annex
Southwest Texas Junior College	1,949,010	1,707	706	450	436,992	1,512,018	Tax
Tarrant County Junior College	0	n/a	n/a	n/a	n/a	n/a	-- has no service area to annex
Temple Junior College	5,343,878	1,392	1,860	1,200	918,720	4,425,158	Tax
Texarkana College	680,275	2,124	690	360	700,920	(20,645)	T&F
Texas Southmost College	8,488,244	509	1,260	690	290,130	8,198,114	Tax
Trinity Valley Community College	1,864,727	n/a	n/a	n/a	459,069	1,405,658	Tax
Tyler Junior College	3,753,337	3,202	900	450	1,440,900	2,312,437	Tax
Vernon College	17,000,593	n/a	n/a	n/a	484,159	16,516,434	Tax
Victoria College	6,143,468	877	1,194	894	263,100	5,880,368	Tax
Weatherford College	5,275,195	n/a	n/a	n/a	223,752	5,051,443	Tax
Western Texas College	8,233,340	348	750	600	52,200	8,181,140	Tax
Wharton County Junior College	27,273,552	n/a	n/a	n/a	1,441,446	25,832,106	Tax
	387,961,214						

†Revisions to Del Mar College District service area assessed valuation received 02/28/2003

NOTE 3: Computed by applying M&O tax rate (column g) to all service area valuation/\$100 (column f)

 NOTE 4: CBM reports or updated figures provided by districts in October 2002;
generally based on 30 SCH unless specific data provided by district indicates otherwise

APPENDIX C - Revised 02/28/03

PAGE 3 -- FINANCIAL IMPACT OF ANNEXATION

Assignment of Shared Service Areas -- Column (e), Page 1

January 2003

DISTRICT	(a) 2000 Assessed Valuation District Only -- Comptroller's Office	(b) 2000 Assessed Valuation Service Area -- Comptroller's Office	Sum (a) & (b)	Column (e) Page 1 Additional Service Area Valuation ⁵	Total Assessed Valuation
Blinn College	1,462,935,789	10,831,479,855	12,294,415,644	402,627,345	12,697,042,989
Cisco Junior College	114,570,060	4,190,547,938	4,305,117,998		4,305,117,998
Coastal Bend College	596,511,065	3,743,403,476	4,339,914,541	423,261,154	4,763,175,695
Del Mar College†	9,691,221,707	4,724,014,101	14,415,235,808	95,622,130	14,510,857,938
Hill College	829,223,206	6,771,991,417	7,601,214,623		7,601,214,623
Houston Community College	63,596,043,593	25,175,406,211	88,771,449,804		88,771,449,804
Ranger College	61,923,540	3,231,370,739	3,293,294,279	896,390,202	4,189,684,481
Vernon College	629,461,820	5,989,920,725	6,619,382,545		6,619,382,545
Victoria College, The	3,334,833,933	5,801,197,494	9,136,031,427		9,136,031,427
Weatherford College	3,260,027,166	3,075,887,531	6,335,914,697	1,863,433,647	8,199,348,344
Western Texas College	649,742,102	2,529,518,208	3,179,260,310	154,974,878	3,334,235,188
Wharton County Junior College	1,447,716,920	6,914,231,413	8,361,948,333	10,524,100,835	18,886,049,168
				14,360,410,191	

†Revisions to Del Mar College District service area assessed valuation received 02/28/2003

NOTE 5: Shared Service Areas (excluding area served by three Lamar's)
were assigned to the district by the following priority:

- (1) district providing majority of service based on 2002-03 Annual Plans, or
- (2) district with the lowest total assessed valuation outcome

APPENDIX C

PAGE 4 -- FINANCIAL IMPACT OF ANNEXATION

Potential Loss in Revenue From Out-of-District Tuition & Fees -- Column (m), Page 2
January 2003

		2000-01 FTE ⁶	2000-01 OOD T&F ⁶	2000-01 ID T&F ⁶		Column (m) Page 2 Difference
Blinn College	fall	7,726	805	625	1,390,680	
	spring	7,098	805	625	1,277,640	
	summer	7,461	346	274	537,192	3,205,512
Brazosport College	fall	799	390	315	59,925	
	spring	714	390	315	53,550	
	summer	499	195	158	18,463	131,938
Cisco Junior College	fall	2,213	665	575	199,170	
	spring	2,030	695	605	182,700	
	summer	1,212	308	272	43,632	425,502
Del Mar College	fall				520,366	
	spring				498,081	
	summer				166,553	1,185,000
Houston Community College Sys	fall	8,170	885	525	2,941,200	
	spring	6,969	1,020	585	3,031,515	
	summer	3,975	408	234	691,650	6,664,365
Midland College	fall	3,650	540	510	109,500	
	spring	3,549	540	510	106,470	
	summer	997	228	216	11,964	227,934
Navarro College	fall	2,870	655	475	516,600	
	spring	2,772	655	475	498,960	
	summer	2,005	266	194	144,360	1,159,920
North Central Texas College	fall	3,680	708	468	883,200	
	spring	3,616	708	468	867,840	
	summer	1,015	289	193	97,440	1,848,480
Northeast Texas Community Col	fall	30	822	597	6,750	
	spring	43	822	597	9,675	
	summer	0	336	246	0	16,425
Paris Junior College	fall	1,415	735	510	318,375	
	spring	1,329	735	510	299,025	
	summer	1,113	346	233	125,769	743,169
San Jacinto College	fall	4,662	1,064	644	1,958,040	
	spring	4,463	1,064	644	1,874,460	
	summer	3,923	460	292	659,064	4,491,564
South Plains College	fall				887,760	
	spring				883,260	
	summer				431,280	2,202,300
Trinity Valley Community College	fall	1,178	480	285	229,710	
	spring	1,113	480	285	217,035	
	summer	158	192	114	12,324	459,069
Vernon College	fall	12,943	30	17	168,259	
	spring	12,034	30	17	156,442	
	summer	12,266	30	17	159,458	484,159
Weatherford College	fall	892	605	485	107,040	
	spring	781	605	485	93,720	
	summer	479	247	199	22,992	223,752
Wharton County Junior College	all	77,916	48	29		1,441,446

NOTE 6: As reported in October 2002 by only those districts listed -- includes Fall 2000, Spring 2001, and Summer 2001

APPENDIX C

PAGE 5 -- FINANCIAL IMPACT OF ANNEXATION

Estimate Based on Aggregated Data

January 2003

Total Texas 2000 Property Valuation ⁷	874,715,487,658
CC 2000 Property Valuation	574,183,867,896
Untaxed Property Valuation	300,531,619,762
Average CC Tax Rate	0.148349
Average Weighted CC Tax Rate	0.098829
Potential Tax Revenue: Avg	445,835,653
Potential Tax Revenue: Weigh	297,012,394

NOTE 7: Source -- Comptroller's Office, Appendix E, Annual Property